

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Chapter 7
)
NO PLACE LIKE, INC.,) Case No. 05 B 16689
)
Debtor.) Honorable Jacqueline P. Cox
)
) Hearing Date: January 25, 2007
) Hearing Time: 9:30 a.m.
) Room: 619

NOTICE OF MOTION

PLEASE TAKE NOTICE THAT on **January 25, 2007 at 9:30 a.m.**, we shall appear before the Honorable Jacqueline P. Cox, in the courtroom usually occupied by her, at the Dirksen Federal Building, 219 South Dearborn Street, Chicago, Illinois 60604, and present the **First and Final Application of Alan D. Lasko & Associates, P.C. for Allowance of Compensation of \$1,800.00 and Reimbursement of Expenses of \$135.65 of Alan D. Lasko & Associates, P.C. for the time period of June 9, 2005 through May 26, 2006**, a copy of which is attached.

Dated: January 5, 2007

Respectfully submitted,

ALAN D. LASKO & ASSOCIATES, P.C.

By: /s/ Zane L. Zielinski
Attorney for Trustee, Frances Gecker

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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:)	Chapter 7
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NO PLACE LIKE, INC.,)	Case No. 05 B 16689
)	
Debtor.)	Honorable Jacqueline P. Cox

**FIRST AND FINAL APPLICATION OF ALAN D. LASKO & ASSOCIATES, P.C.
FOR ALLOWANCE COMPENSATION AND EXPENSES**

ALAN D. LASKO AND ALAN D. LASKO & ASSOCIATES, P.C., Certified Public Accountants, request final compensation of \$1,800.00 and expenses of \$135.65 for the time period from June 9, 2005 through May 26, 2006. The Applicant's fees are equal to \$10,073.70, but the Applicant has agreed to a reduce his compensation of \$1,800.00 to allow for a meaningful distribution to creditors. A detail is provided herein for the Estate, which identifies by subject matter the services performed by the Applicant. Additional detail is provided to reflect the function and individual performing said services. Lastly, each individual's classification and hourly rate is also reflected. In addition, attached as Exhibit A is the affidavit pursuant to Bankruptcy Rule 2016.

GENERAL

The Debtor filed a petition under Chapter 7 of the Federal Bankruptcy Code on or about April 21, 2005 and a Trustee was appointed. On June 9, 2005, Alan D. Lasko & Associates, P.C. was approved by the Court issued as the accountants for the Trustee. Reflected in this fee petition is the Applicant's time for the preparation of the Estate's years 2004 and 2005 income tax returns, as well as certain payroll tax work.

A recap of compensation requested is as follows:

	<u>Amount</u>
Billing	\$ 190.00
Year-End Work	7,715.00
Payroll Work	<u>2,168.70</u>
	<u>\$ 10,073.70</u>

The following represents a description of the primary individuals in this engagement.

Alan D. Lasko – CPA, CIRA

Mr. Lasko has worked primarily in the bankruptcy field over the last 21 years. He brings his 31 years of experience in providing operational support to Chapter 11 and creditor committees, as well as his technical abilities in various accounting and tax matters in bankruptcy cases. Mr. Lasko has been an expert witness, been appointed as a receiver in State Court, worked as a disbursing agent, made presentations to creditors and their committees and worked with debtor and creditor counsels in formulating plans of reorganizations and disclosure statements. Mr. Lasko is a member of the Certified Insolvency and Restructuring Advisors (CIRA). Mr. Lasko is also a member of the American Bankruptcy Institute, the National Association of Bankruptcy Trustees, the American Institute of Certified Public Accountants and the Illinois CPA Society. Mr. Lasko also has instructed and has written seminars on various bankruptcy-related topics. Last, Mr. Lasko has broad accounting and tax experience in Chapter 7 cases.

James Delahunt, JD, CPA, MST – Tax Manager

Mr. Delahunt has worked primarily in the field of taxation for over 26 years. He has worked in most areas of taxation, including but not limited to, business returns, individual returns, as well as estates and trusts. Mr. Delahunt has worked in the field of insolvency during this time period as well. Mr. Delahunt is an attorney and a certified public accountant and has his Masters in Taxation. He is a member of the American Bar Association, American Institute of Certified Public Accountants and Illinois CPA Society.

Susan J. Kilgore, CPA – Manager

Ms. Kilgore has 29 years of experience working as a manager and staff person in public accounting. She has worked for a large and small accounting firm over this period. She has substantial experience working primarily with commercial accounts of all sizes performing audits and year-end accounting and tax preparation. She also has worked with a variety of different types of for-profit and not-for-profit companies. She has an undergraduate degree in accounting and achieved the National Honor Society for Business Administration while in school. She is a certified public accountant and a member of the American Institute of Certified Public Accountants and the Illinois CPA Society.

Lowell Yap – Staff

Mr. Yap is a second-year staff person performing accounting and tax services. Mr. Yap has an undergraduate degree in accounting from DePaul University.

David J. Borman – Staff

Mr. Borman is a first-year staff person performing accounting and tax services. Mr. Borman has an Undergraduate Degree in Finance and is near completion of his Masters in Accounting from De Paul University.

STAFF – SUPERVISORS, SENIORS AND ASSISTANTS

SUPERVISORS

After a period of several years of experience, senior accountants are advanced to the supervisory level. Supervisors have administrative and overview responsibility on a broader level than senior accountants. Supervisors are responsible to keep the manager abreast of the progress of the engagement of the problems encountered in a particular circumstance.

SENIORS

After a period of usually 2 to 3 years, an individual is advanced to the senior level. Seniors are primarily responsible for the day-to-day functions of fieldwork with the Court. In bankruptcy-related work, audit seniors may also perform specific tasks at the request of a manager or supervisor.

ASSISTANTS

Staff assistants usually execute basic assignments or tasks. In bankruptcy-related work, assistants primarily perform specific projects at specified times under the supervision of a senior, supervisor or manager.

BREAKDOWN BY CATEGORIES

The categories in this Application as listed below:

BILLING

The Applicant has incurred 2.4 hours in the preparation of this fee Application.

Cost \$190.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	0.4	\$ 225.00	\$ 90.00
C. Wilson, Staff	<u>2.0</u>	50.00	<u>100.00</u>
	<u>2.4</u>		<u>\$ 190.00</u>

YEAR-END WORK

The Applicant incurred 62.8 hours in the preparation of the Estate's 2004 and 2005 workpapers and year-end tax returns.

The work also included the following:

- Searched through boxes turned over by Debtor.
- Reviewed prior year financial information turned over by the Debtor.
- Reviewed schedules prepared by the Debtor corporation.
- Reviewed bankruptcy schedules and related financial information.
- Summarized Trustee's cash receipts and disbursements.
- Reviewed Debtor's QuickBooks general ledger for 2005.
- Reconciled 2004 books to ending balances of 2003.

Cost \$7,715.00

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	10.6	\$ 225.00	\$ 2,385.00
J. Delahunt, Tax Manager	1.9	180.00	342.00
S. Kilgore, Manager	9.4	167.00	1,569.80
D. Borman, Staff	28.5	86.00	2,451.00
L. Yap, Staff	12.4	78.00	967.20
	<u>62.8</u>		<u>\$ 7,715.00</u>

PAYROLL TAX WORK

The Applicant incurred 24.6 hours in assisting the Trustee's counsel in gathering information and responding to taxing authorities concerning the payroll tax filings of the Company.

Cost \$2,168.70

The work included but was not limited to the following:

- Preparation of the four quarters of payroll tax returns for 2005.
- Preparation of the annual payroll tax returns of the debtor.
- Recap letter for Trustee regarding the above.

A recap of compensation for this category is as follows:

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
A. Lasko	1.7	\$ 225.00	\$ 382.50
L. Yap, Staff	22.9	78.00	1,786.20
	<u>24.6</u>		<u>\$ 2,168.70</u>

The Applicant reflects hourly rates and hours worked by each person by function. The recap also reflects the cost of each function performed. In order to assist the Court and parties in interest to evaluate this fee request, your Applicant has reflected below the range of rates charged by staff level.


Owner	\$185	-	\$225
Manager/Director	150	-	185
Supervisors	130	-	150
Senior	110	-	130
Assistant	40	-	110

EXPENSES

Year-End Work	\$ 114.86
Payroll Tax Work	<u>20.79</u>
	<u>\$ 135.65</u>

CONCLUSION AND REQUEST FOR RELIEF

Based upon the foregoing, your Applicant submits that the relief requested is justified in the circumstances and its allowance would be appropriate. Therefore, the requested first interim compensation of \$1,800.00 less expenses of \$135.65 should be allowed for services by your Applicant for the period June 9, 2005 through May 26, 2006.



Alan D. Lasko

Alan D. Lasko & Associates, P.C.
29 South LaSalle Street
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Chicago, Illinois 60603
(312) 332-1302

CERTIFICATE OF SERVICE

The undersigned attorney states that on January 5, 2007, he caused a copy of the **FIRST AND FINAL APPLICATION OF ALAN D. LASKO & ASSOCIATES, P.C. FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES** to be served on all parties in interest listed on the attached Service List by placing for delivery, via U.S. Mail, postage prepaid and deposited in the mailbox located at 325 N. LaSalle, Chicago, Illinois 60610. A copy of the service list was filed with the Court, but was not served on any of the parties.

By: /s/ Zane L. Zielinski
Zane L. Zielinski

SERVICE LIST

In re: No Place Like, Inc.; Case No. 05-16689

No Place Like, Inc., a Corporation
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Chicago, IL 60610-4171

Horace Fox, JR, Lehman & Fox
6 E. Monroe St, Ste 1004
Chicago, IL 60603-2721

Affordable Moving Co., Acct#: OPLL
5000 W. Bloomingdale
Chicago, IL 60639-4545

Ameico
53 Bank St., New Milford
CT 06776-2701

Angela Adams
273 Congress St.
Portland, ME 04101-3647

Angelia Barber
44 W. 65th St. # 3F
New York , NY 10023-6620

ArEA, Acct#: LACE
180 Varick St.
New York, NY 10014-4606

Arnold P. Weible
419 22nd St.
Huntington Beach, CA 92648-3302

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Groton, MA 01471-0004

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South Easton , MA 02375-1015

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Chicago, IL 60605-2965

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415 Dundee Rd.
Glencoe, IL 60022-1581

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Tempe, AZ 85282-5549

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Cincinnati, OH 45255-2677

Cherner Chair Co., Acct#: ace
PO BOx 2689
Westport , CT 06880-0689

Chicago Furniture District
C/O Paul Zurowski Sawbridge st
153 W. Ohio St.
Chicago, IL 60610-4285

Chicago Gallery News
730 N Franklin
Chicago, IL 60610-3563

Chicago Magazine, Acct#: 0911
PO Box 803884
Chicago, IL 60680-3884

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Albuquerque, NM 87107-2016

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Toronto , OH 43964

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Carol Stream, IL 60197-5292

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Chicago, IL 60604-3900

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Pocatello , ID 83204-7300

Mila Brown International
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Miami Beach , FL 33172-2169

Mitchell Channon Design
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Chicago, IL 60660-8751

Modern Luxury, Inc.
200 West Hubbard St.
Chicago, IL 60610-4492

Mono Tabletop
2787 Margaret Mitchell Dr. N.W.
Atlanta, GA 30327-1852

Murge Designs
10592 Ayres Ave.
Los Angeles, CA 90064-3343

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Deerfield , MA 01373-1101

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Northwest Publishing, L.L.C.
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Kitchener , Ontario N2G 1W4 Canada

Union Street Glass
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Richmond, CA 94804-3815

Vitra Design Museum
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Allentown, PA 18106-9239

Wayne & Mako Partridge
3520 The Strand
Manhattan Beach, CA 90266-3351

Ying Hsu
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